Before the Appellate Board
National Electric Power Regulatory Authority
(NEPRA)
Islamic Republic of Pakistan

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No. NEPRA/RP-002/AB/2026/851 November 02, 2026

1. Mughal Iron & Steel Industries Ltd,
Through its authorized representative,
Mr. Pervaiz, Registered Office at 31-A,
Shadman-I, Lahore
Cell No. 0300-4158310

2. Chief Executive Officer,
LESCO Ltd,
22-A, Queens Road,
Lahore

3. Mian Muhammad Rashid,
Advocate Supreme Court,
Rashid Law Associates,
Ajmal House, 27-Egerton Road,
Lahore
Phone No. 0321-8468922

4. Deputy Manager (Operation),
LESCO Ltd,
Ferozwala Division,
132-KV Rustam Grid Station,
Sheikhupura Road, Lahore
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5. Assistant Manager (Operation),
LESCO Ltd,
Faizpur Sub Division,
132-KV Rustam Grid Station,
Sheikhupura Road, Lahore
Cell No. 0370-4991124
Lahore

6. POI/Electric Inspector
Lahore Region-I, Energy Department,
Govt. of Punjab, Block No. 1,
Irrigation Complex, Canal Bank,
Dharampura, Lahore

Subject: **Decision of the Appellate Board Regarding Review Petition Filed by Mughal Iron & Steel Industries Limited Against the Decision Dated 09.06.2026 of the Appellate Board in the Matter Titled "Mughal Iron & Steel Industries Limited vs. LESCO"**

Please find enclosed herewith the decision of the Appellate Board dated 02.11.2026 (04 pages), regarding the subject matter, for information and necessary action, accordingly.

Encl: As Above

(Ikram Shakeel)
Additional Director
Appellate Board

Forwarded for information please.

1. Director (IT) –for uploading the decision of the Appellate Board on the NEPRA website

National Electric Power Regulatory Authority

Before the Appellate Board

In the matter of

REVIEW PETITION No.002/AB-2026

Mughal Iron & Steel Industries Ltd, through Mr. Pervaiz,
Registered office at 31-A, Shadman-I, Lahore .....Petitioner

Versus

Lahore Electric Supply Company Limited .....Respondent

For the Petitioner:
Mian Muhammad Rashid Advocate

For the Respondent:
Mr. Irfan Ghafoor DCM

DECISION

1. Through this decision, the review petition filed by M/s. Mughal Iron & Steel Industries Ltd. (hereinafter referred to as the "Petitioner"), against the decision dated 09.06.2026 of the National Electric Power Regulatory Authority (hereinafter referred to as the "NEPRA") in the Appeal No.005/POI-2025 titled "LESCO Vs. Mughal Iron & Steel Industries Ltd." is being disposed of.
2. As per the facts of the case, the Petitioner is an industrial consumer of Lahore Electric Supply Company Limited (hereinafter referred to as the "Respondent or LESCO") bearing Ref No.24-11124-9011000-U with a sanctioned load of 90,000 kW and the applicable tariff category is B-4. LESCO issued an electricity bill amounting to Rs. 921,277,935/- to the Petitioner for August 2024. The Petitioner approached LESCO seeking payment of the August 2024 bill in installments. On 30.09.2024, LESCO granted permission to pay the bill in two installments: Rs. 500 Million to be paid as first installment on 30.09.2024, and the remaining balance to be recovered in the subsequent billing cycle. According to the Petitioner, the first installment bill was reflected late on LESCO's billing portal on 30.09.2024 after the banking hours. Consequently, the first installment of Rs. 500 Million was deposited on 01.10.2024. On account of the payment being realized on 01.10.2024 instead of 30.09.2024, LESCO levied Late Payment Surcharge (LPS) amounting to Rs. 50,000,000/- in the subsequent electricity bill for September 2024.

3. Aggrieved by the imposition of the LPS, the Petitioner filed a complaint before the Provincial Office of Inspection, Lahore Region-I, Lahore (hereinafter referred to as the "POI") under Section 38 of the NEPRA Act. The POI disposed of the complaint vide decision dated 10.12.2024, setting aside the LPS of Rs.50,000,000/- charged by LESCO.
4. Being dissatisfied with the POI decision dated 10.12.2024, LESCO preferred Appeal No. 005/POI-2025 before the Appellate Board, NEPRA under Section 38(3) of the NEPRA Act. The NEPRA Appellate Board vide its decision dated 09.06.2026 disposed of the matter with the following conclusion:

> *"7. In view of the foregoing discussion, we are of the considered view that:*
> *i. The Respondent paid the installment bill of Rs.500 Million against the bill of August 2024 on 01.10.2024, one day after the due date, 30.09.2024. Thus, imposition of 10% LPS amounting to Rs.50 Million against the installment bill is unjustified, being inconsistent with the above-referred clause of the tariff determination notified vide the Federal Government vide S.R.O. 1035(1)/2024 dated 12.07.2024, and the same is declared null and void.*
> *ii. The Respondent may be charged the 5% LPS against the first installment bill of Rs. 500 Million, as he paid the first installment bill within 3 days after the due date as given in the above-referred clause of the tariff determination by the Authority and notified by the Federal Government vide S.R.O. 1035(1)/2024 dated 12.07.2024.*
> *iii. In furtherance, the Respondent may be charged markup against the remaining installment of the bill for August 2024, as per Clause 6.8.2(b) of the revised CSM.*
> *iv. The billing account of the Respondent may be overhauled accordingly.*
>
> *8. The impugned decision is modified in the above terms."*

5. Being aggrieved with the Appellate Board's decision dated 09.06.2026 (hereinafter referred to as the "impugned decision"), the Petitioner filed the instant Review Petition on 28.08.2026 along with an application for condonation of delay. In its review petition, the Petitioner opposed the impugned decision *inter alia*, on the main grounds that LESCO deliberately suppressed and withheld the Petitioner's application dated 01.10.2024 (wherein the Petitioner had explicitly informed LESCO regarding the portal update delay and requested acceptance of the deposit without punitive charges), thereby misleading the Appellate Board; that had this material document dated 01.10.2024 been brought on record during the appeal proceedings, the outcome of the appeal would have been entirely different; that under Chapters 1, 6, and 15 of the Consumer Service Manual (CSM), LESCO was obligated to provide reasonable time to deposit the bill upon portal updating, and the 1-day delay occurred purely due to system issues and late portal updating on LESCO's end; that the impugned decision is the result of non-reading and misreading of material facts and evidence, and the Review

Petition ought to be accepted and the impugned decision dated 09.06.2026 be set aside. In its application for condonation of delay, the Petitioner submitted that, upon subsequently coming to know that the said letter was already part of LESCO's record and had allegedly been withheld from the Appellate Board, the present Review Petition was being filed and, if any delay had occurred, the same may kindly be condoned in the interest of justice. The Petitioner prayed that the application for condonation of delay be accepted and the delay, if any, in filing the Review Petition be condoned.

6. Notice dated 16.09.2026 of hearing was issued to both parties. During the hearing, learned counsel for the Petitioner repeated the same contention as contained in memo of the review petition and argued that LESCO withheld crucial documentation dated 01.10.2024, causing a grave miscarriage of justice, and prayed that technicalities should not stand in the way of deciding the review petition on merits. He averred that the first installment of August 2024 was updated late after the banking hours on 30.09.2024, therefore the payment was done on the very next date i.e.01.10.2024. As per learned counsel for the Petitioner, two applications were filed before LESCO for withdrawal of LPS, however LESCO neither entertained the said applications nor brought on record during the proceedings before the Appellate Board NEPRA, which shows their malafide intention for charging such huge LPS. As per learned counsel for the Petitioner, the amount of first installment was available in the bank account, however due to late update of bill on portal, the payment of first installment was done on 01.10.2024, and hence the Petitioner cannot be held responsible for payment of LPS due to administrative delay on the part of LESCO. On the contrary, the representative for LESCO rebutted the version of the counsel for the Petitioner and argued that if the updated bill was uploaded lately, why the Petitioner did not approach LESCO for extension of due date instead of making payment. He stated that the application dated 01.10.2024 filed before LESCO does not mention that the delay in payment of installment was due to late updating of revised bill on portal, hence the decision dated 09.06.2026 is correct and the same is liable to be upheld and the review petition be dismissed being barred by time. In rebuttal, learned counsel for the Petitioner argued that the review period in billing matters before the Appellate Board is not specifically restricted, but nonetheless, an application for condonation of delay had been submitted. He prayed that the matter be decided on merits and relief be granted to the Petitioner by withdrawing LPS levied in the billing cycle.

ELECTRIC POWER REGULATORY AUTHORITY APPELLATE BOARD

7. Arguments were heard and the available record was thoroughly examined. Following are our observations:

7.1 While addressing the point of limitation in the instant review petition, it is observed that the impugned decision was announced by the NEPRA on 09.06.2026 against which the Petitioner filed the instant review petition before the NEPRA on 28.08.2026 after a lapse of 80 days from the date of communication of said order i.e.09.06.2026. As per Regulation 3(3) of the NEPRA (Review Procedure) Regulations, 2009, the period of limitation for filing a review petition against any other order, decision, or determination of NEPRA not covered under Rule 16(6) of NEPRA Tariff (Standards & Procedure) Rules, 1998 shall be 30 days from the date of communication of such order, decision or determination. The Petitioner submitted an application for condonation of delay, however failed to furnish sufficient/cogent explanation in late filing the instant review petition, hence the application for the condonation of delay is rejected.

7.2 In terms of Regulation 3 (2) of NEPRA (Review Procedure) Regulations, 2009, a motion seeking review of any order of the Authority is competent only upon discovery of a mistake or error apparent on the face of the record or a new and important matter of evidence or any other sufficient reason. In the instant review motion, no mistake or error apparent on the face of the record has been highlighted by the Petitioner. Further, the Petitioner has not come up with any new and important matter of evidence which was not considered by the Appellate Board while making its decision dated 09.06.2026. Therefore, there is neither any occasion to amend the impugned decision nor any error inviting indulgence as admissible in law.

8. In view of the above, the instant review motion of the Petitioner is dismissed being time-barred as well as devoid of merits, and the decision dated 09.06.2026 of the Appellate Board is upheld.

Abid Hussain
Member/Advisor (CAD)

Muhammad Irfan-ul-Haq
Member/ALA (Lic.)

Naweed Illahi Sheikh
Convener/DG (CAD)

Dated: 02-11-2026

APPELLATE BOARD